

John J. Galasso and Paula E. Galasso

v.

Town of Bristol

Docket No. 5623A-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$95,700 (land, \$75,300, buildings, \$20,400) on their property, consisting of a residence on approximately 1. acre parcel of land on the Mayhew Turnpike (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers argued the property was listed with Greenan Realty in April of 1990 for \$79,900 and this listing resulted in one offer of \$58,000 and a second offer of \$66,000. The Taxpayers also noted the Town water storage tank located behind the property.

The Town argued the property was in the lake district and there were three or four sales on the Mayhew Turnpike at the time of the revaluation. The Town further argued the land residual method was used to determine the most probable front foot prices of four hundred dollars.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 25, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to John J. & Paula E. Galasso, taxpayers; the Chairman, Selectmen of Bristol; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: February 25, 1991

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